amount of dry land costing not more than Rs. 300 per acre is available here and I would advise the taluk board to take as much extent as possible. The Tahsildar thinks that, if the Collector has no objection, the additional 30 acres can also be taken up by giving lands in exchange and without paying any cash compensation. But even if cash has to be paid, a town-planning scheme can be worked up so as to pay its way in the long run. The whole of the area should be laid out in a healthy way and in accordance with the wishes of intending settlers. About 15 acres should be reserved entirely for the poor who should be attracted to the site by arrangements free of any initial payment and subject only to a nominal ground-rent of Rs. 12-8-0 per acre. The rest of the area may be disposed of subject to proper ground-rent and payment of an initial premium fixed beforehand or ascertained by means of an auction.

15. If Government accept the above recommendations, the local board should be consulted, the Town-Planning Act extended to the Vriddhachalam union area and its vicinity, and if necessary, a notification under section 12 of that Act issued with a view to expedite matter. There is really however no need for hurry.

16. Between intensive anti-malarial operations in the existing town and the formation of a new town near the taluk office. I think the more urgent and important is the first. I would therefore ask the Collector to drop for the present the original proposal to acquire the whole of the marsh and suggest to the District Board to appoint the special Sanitary Inspector and staff recommended in paragraph 5 above, provided that the Government are prepared to reallot the Rs. 11,400 they have resumed. I have told the President, District Board, and President, Taluk Board, that, even if reallotted, this grant will be paid only after the expenditure is incurred and they are prepared to submit to it. If money is not immediately available for making this grant, it will be sufficient if a promise is made that it will be paid in the beginning of next year on condition that expenditure has been incurred by them to the satisfaction of the Director of Public Health.

Appendix II.

[Vide answer to question No. 170 asked by Mr. J. A. Saldanha at the meeting of the Legislative Council held on the 6th February 1925, page 367 supra.]

G.O. Mis. No. 1806, P.H., dated 8th December 1924.

Read—the following paper:—

Letter from the Surgeon-General, Ref. No. 1236-5-Gl., dated the 7th November 1924.

With a view to improving the present Government Women and Children Hospital at Mangalore which is sadly in need of improvements and in view of the fact that there is no likelihood of a new combined hospital for Mangalore eventuating in the near future, it has been proposed by me during my visit to Mangalore during last May that the separate Police Hospital at Mangalore be abolished, that a suitable ward be added to the Headquarter Hospital to accommodate police patients, and that the present Police Hospital which is separated from the Women and Children Hospital only by a

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that list and no steps were taken to collect the fees due. Similarly in the list of coffee hotels, restaurants, etc., about 18 items were not brought to demand, and the revenue lost to the Union Board in both the cases amounted to about Rs. 84. Steps should be taken to collect the amounts.

7. The budget estimate of the Union Board for 1924–25 was not passed by the Union Board as required by section 116 of the Local Boards Act of 1920. The budget estimate framed by the President was passed by the Taluk Board, Melur, in its resolution No. 160 of 11th January 1924 and this budget estimate is being acted upon.

8. The voters' lists for 1924–25 which should have been prepared immediately after the close of the year under section 51 of the Local Boards Act of 1920 was not prepared up to the close of the audit (20th October 1924).

9. House-tax demand for 1923–24 was settled only on 13th October 1923 and the demand notices were served only at the end of November 1923 after the expiry of the first half year, and the demand for the current year was settled on 5th October 1924 and the bills were not prepared up to the close of the audit, viz., 20th October 1924.

10. Necessary forms such as licences, applications, etc., required for enforcing the licence provisions of the Local Boards Act of 1920 for coffee clubs, eating houses, etc., were printed locally and used. The books printed have not been accounted for, nor have they been entered in the stock account of forms. The number of forms in each book was not also certified to.

11. Security has not been taken from the present Union clerk and the maistri who make collections occasionally as required by Executive instructions 7 and 8 of the Union Board Manual.

12. The stock of tools and plant and office furniture, stationery articles and forms did not appear to have been verified either by the President or any member during the period under audit and the balances were not periodically struck in the stock account of stationery articles.

13. The register of bills issued was not maintained. It was stated that this was due to the fact that the bill books were taken every day by the bill collectors and returned to office the same evening after the collections were made. No account of realizations was written in the memoranda at the beginning of the bill books and the latter did not evidence scrutiny by the President.

14. No agreement was taken from the slaughter-house contractor, the sale for which was conducted on 19th March 1924 while the agreement in respect of the contract for the supply of bulls has not been signed by the President up to the close of the audit.

15. Three cart-stands were transferred to the control of the union board by the Melur Taluk Board. The first is owned by Balaraman Chettiyar and the second by Chinnappa Rowthar and the third by one Athiappa Chettiyar. Fees were fixed at Rs. 60 and 36 for the first two while no fee has yet been fixed for the third. The sanction of the union board has not been obtained to the fees fixed. The sanction of the board should be obtained and the fees should be collected at an early date.

J. M. Hooper,
Examiner of Local Fund Accounts.